

Mpumalanga: Thaba Chweu(MP321) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<u>Financial Performance</u>										
Property rates	-	-	-	-	-	-	(191)	32,732	51,077	72,156
Service charges	-	-	-	-	-	-	17,878	106,402	123,480	143,800
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	726	62,783	70,829	77,972
Other own revenue	-	-	-	-	-	-	2,172	14,263	15,404	16,637
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	20,585	216,180	260,791	310,565
Employee costs	-	-	-	-	-	-	10,816	74,088	79,668	86,160
Remuneration of councillors	-	-	-	-	-	-	495	4,579	4,945	5,341
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	540	1,150	1,168	1,187
Materials and bulk purchases	-	-	-	-	-	-	13,636	77,674	97,713	123,021
Transfers and grants	-	-	-	-	-	-	34,269	5,312	6,223	7,312
Other expenditure	-	-	-	-	-	-	9,695	52,281	56,611	61,236
Total Expenditure	-	-	-	-	-	-	69,450	215,084	246,327	284,257
Surplus/(Deficit)	-	-	-	-	-	-	(48,865)	1,096	14,464	26,308
Transfers recognised - capital	-	-	-	-	-	-	31,784	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	(17,081)	1,096	14,464	26,308
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	(17,081)	1,096	14,464	26,308
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	-	-	-	26,730	21	24	31
Transfers recognised - capital	-	-	-	-	-	-	7,769	21	24	31
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	7,769	21	24	31
<u>Financial position</u>										
Total current assets	-	-	-	-	-	-	-	35,641	37,779	40,046
Total non current assets	-	-	-	-	-	-	-	132,594	140,550	148,983
Total current liabilities	-	-	-	-	-	-	-	67,328	71,368	75,650
Total non current liabilities	-	-	-	-	-	-	-	12,256	12,991	13,771
Community wealth/Equity	-	-	-	-	-	-	-	88,651	93,970	99,608
<u>Cash flows</u>										
Net cash from (used) operating	-	-	-	-	-	-	945	(32,586)	-	-
Net cash from (used) investing	-	-	-	-	-	-	(1,095)	(21,723)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	225	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	1,608	(52,222)	(52,222)	(52,222)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	-	-	-	-	(19,290)	6,256	6,631
Application of cash and investments	-	-	-	-	-	-	-	25,454	65,883	65,719
Balance - surplus (shortfall)	-	-	-	-	-	-	-	(44,744)	(59,627)	(59,088)
<u>Asset management</u>										
Asset register summary (WDV)	-	-	-	-	-	-	26,730	21	24	31
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Mpumalanga: Thaba Chweu(MP321) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	-	-	-	96,343	122,801	151,094
Executive & Council								62,403	70,419	77,529
Budget & Treasury Office								33,441	51,843	72,983
Corporate Services								499	538	581
<i>Community and Public Safety</i>		-	-	-	-	-	-	2,645	2,857	3,085
Community & Social Services								137	148	160
Sport And Recreation								8	8	9
Public Safety								2,500	2,700	2,916
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	9,311	10,056	10,860
Planning and Development								311	336	363
Road Transport								9,000	9,720	10,498
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	107,442	124,604	145,013
Electricity								70,738	85,490	103,422
Water								19,849	21,096	22,361
Waste Water Management								7,854	8,341	8,834
Waste Management								9,002	9,677	10,395
<i>Other</i>	4							440	475	513
Total Revenue - Standard	2	-	-	-	-	-	-	216,180	260,791	310,565
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	-	-	-	54,794	59,756	65,386
Executive & Council								21,773	24,176	26,826
Budget & Treasury Office								26,841	28,909	31,161
Corporate Services								6,181	6,671	7,399
<i>Community and Public Safety</i>		-	-	-	-	-	-	16,474	17,652	18,953
Community & Social Services								2,099	2,260	2,327
Sport And Recreation								2,764	2,986	3,225
Public Safety								10,091	10,765	11,628
Housing								749	809	874
Health								771	832	899
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	19,642	21,040	22,724
Planning and Development								6,470	6,987	7,546
Road Transport								12,903	13,764	14,865
Environmental Protection								268	290	313
<i>Trading Services</i>		-	-	-	-	-	-	119,134	142,437	171,316
Electricity								85,870	106,542	132,547
Water								16,986	18,320	19,788
Waste Water Management								10,801	11,668	12,601
Waste Management								5,477	5,908	6,380
<i>Other</i>	4							5,039	5,442	5,877
Total Expenditure - Standard	3	-	-	-	-	-	-	215,084	246,327	284,257
Surplus/(Deficit) for the year		-	-	-	-	-	-	1,096	14,464	26,308

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Thaba Chweu(MP321) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	(191)	32,732	51,077	72,156
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	9,574	70,188	84,896	102,780
Service charges - water revenue	2	-	-	-	-	-	-	3,247	19,409	20,621	21,848
Service charges - sanitation revenue	2	-	-	-	-	-	-	1,588	7,854	8,341	8,834
Service charges - refuse revenue	2	-	-	-	-	-	-	1,402	8,952	9,623	10,337
Service charges - other		-	-	-	-	-	-	2,067	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	95	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	1,983	500	540	583
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	(0)	2,560	2,764	2,985
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	726	62,783	70,829	77,972
Other own revenue	2	-	-	-	-	-	-	95	11,204	12,100	13,068
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	-	-	-	20,585	216,180	260,791	310,565
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	10,816	74,088	79,668	86,160
Remuneration of councillors		-	-	-	-	-	-	495	4,579	4,945	5,341
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	540	1,150	1,168	1,187
Bulk purchases	2	-	-	-	-	-	-	13,636	77,674	97,713	123,021
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	-	19,495	21,035	22,664
Transfers and grants		-	-	-	-	-	-	34,269	5,312	6,223	7,312
Other expenditure	4,5	-	-	-	-	-	-	9,695	32,786	35,576	38,572
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	69,450	215,084	246,327	284,257
Surplus/(Deficit)		-	-	-	-	-	-	(48,865)	1,096	14,464	26,308
Transfers recognised - capital		-	-	-	-	-	-	31,784	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	(17,081)	1,096	14,464	26,308
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	-	-	-	(17,081)	1,096	14,464	26,308
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	(17,081)	1,096	14,464	26,308
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	(17,081)	1,096	14,464	26,308

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Thaba Chweu(MP321) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	-	-	-	-	18,961	21	24	31
Executive & Council								18,961	21	24	31
Budget & Treasury Office											
Corporate Services											
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-	-
Community & Social Services											
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	4,407	-	-	-
Planning and Development											
Road Transport								4,407			
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	3,362	-	-	-
Electricity								3,207			
Water								155			
Waste Water Management											
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	26,730	21	24	31
Funded by:											
National Government								7,769	21	24	31
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	7,769	21	24	31
Public contributions and donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	7,769	21	24	31

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Thaba Chweu(MP321) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash									(25,191)		
Call investment deposits	1										
Consumer debtors	1								55,167	31,774	33,681
Other debtors									4,015	4,256	4,511
Current portion of long-term receivables											
Inventory	2								1,650	1,749	1,854
Total current assets		-	-	-	-	-	-	-	35,641	37,779	40,046
Non current assets											
Long-term receivables											
Investments									5,901	6,256	6,631
Investment property											
Investment in Associate											
Property, plant and equipment	3								126,693	134,295	142,352
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	132,594	140,550	148,983
TOTAL ASSETS		-	-	-	-	-	-	-	168,235	178,329	189,029
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4								1,510	1,601	1,697
Consumer deposits									3,313	3,512	3,723
Trade and other payables	4								62,505	66,255	70,231
Provisions											
Total current liabilities		-	-	-	-	-	-	-	67,328	71,368	75,650
Non current liabilities											
Borrowing									10,378	11,000	11,660
Provisions									1,878	1,991	2,110
Total non current liabilities		-	-	-	-	-	-	-	12,256	12,991	13,771
TOTAL LIABILITIES		-	-	-	-	-	-	-	79,584	84,359	89,421
NET ASSETS	5	-	-	-	-	-	-	-	88,651	93,970	99,608
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									52,745	55,910	59,264
Reserves	4								35,906	38,061	40,344
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	88,651	93,970	99,608

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Thaba Chweu(MP321) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other								155,261	126,999		
Government - operating	1							72,008	78,495		
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees								(56,842)	(87,172)		
Finance charges								(169,482)	(149,158)		
Transfers and grants	1								(1,750)		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	945	(32,586)	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments									817		
Payments											
Capital assets								(1,095)	(22,540)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	(1,095)	(21,723)	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits									225		
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	225	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	(151)	(54,085)	-	-
Cash/cash equivalents at the year begin:	2							1,759	1,863	(52,222)	(52,222)
Cash/cash equivalents at the year end:	2							1,608	(52,222)	(52,222)	(52,222)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Thaba Chweu(MP321) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	21	24	31
Infrastructure - Road Transport								9	1	
Infrastructure - Electricity								0	1	0
Infrastructure - Water								11	4	0
Infrastructure - Sanitation									19	31
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	21	24	31
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4									
Infrastructure - Road Transport		-	-	-	-	-	-	9	1	-
Infrastructure - Electricity		-	-	-	-	-	-	0	1	0
Infrastructure - Water		-	-	-	-	-	-	11	4	0
Infrastructure - Sanitation		-	-	-	-	-	-	-	19	31
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	21	24	31
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	-	-	-	21	24	31
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport								9	1	
Infrastructure - Electricity								0	1	0
Infrastructure - Water								11	4	0
Infrastructure - Sanitation									19	31
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	21	24	31
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	-	-	-	21	24	31
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>										
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
TOTAL EXPENDITURE OTHER ITEMS	6,7	-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Thaba Chweu(MP321) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	–	–	–	–	1,608	(52,222)	(52,222)	(52,222)
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	–	–	–	–	–	–	(44,744)	(59,627)	(59,088)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	0.3	(3.4)	(3.0)	(2.6)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	(17,081)	1,096	14,464	26,308
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	10.1%	10.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	869%	59.9%	(12.2%)	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.1%	106911.7%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(39.1%)	6.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

[illegible]

Mpumalanga: Thaba Chweu(MP321) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	59,182	(23,152)	2,162